

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

**FILED**

In re:

SEP 02 1998

DOUGLAS LOWELL STACK and  
TERESA GAIL STACK,

Case No. 98-00189-M

TIMOTHY H. WALBRIDGE, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

Debtors.

Chapter 7

DOUGLAS LOWELL STACK and  
TERESA GAIL STACK,

Plaintiffs,

v.

Adversary Proc. No. 98-0108-M

UNITED STATES OF AMERICA, ex rel.  
INTERNAL REVENUE SERVICE,

Defendant.

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on April 10, 1998 in which plaintiffs request the Court to determine the dischargeability of their federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

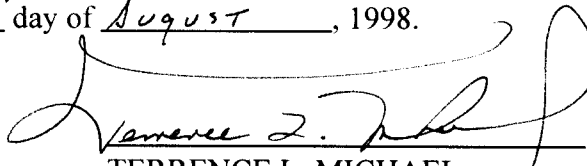
ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

DOCKETED 9.2, 1998  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on January 20, 1998.
2. On April 10, 1998, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The plaintiffs' 1991 federal income tax liabilities are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
4. The plaintiffs' 1995 federal income tax liabilities are not dischargeable, pursuant to 11 U.S.C. Sections 507(a)(8)(A)(i) and 523(a)(1)(A).
5. The United States properly filed a pre-petition Notice of Federal Tax Lien in connection with the plaintiffs' 1991 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiffs on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 7<sup>th</sup> day of August, 1998.

  
TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY JUDGE